

RESOLUTION NO. 26R-07-128

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA RELATING TO ACTUAL COSTS AND EXPENSES ASSOCIATED WITH THE ISLES OF INVERRARY SAFE NEIGHBORHOOD IMPROVEMENT DISTRICT; DECLARING THE ESTIMATED NON-AD VALOREM SPECIAL ASSESSMENT RATE FOR FISCAL YEAR 2027; PROVIDING FOR THE RE-IMPOSITION OF THE UNIFORM METHOD FOR COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS ON THE ANNUAL TAX BILL FOR ALL RELATED COSTS AND EXPENSES FOR THE DESIGNATED DISTRICT AREA; STATING A NEED FOR SUCH LEVY TO COVER THE ACTUAL COSTS ASSOCIATED WITH THE IMPROVEMENT DISTRICT; ALLOWING FOR INCREASES EQUIVALENT TO THE ACTUAL COSTS INCURRED NOT TO EXCEED NON-AD VALOREM SPECIAL ASSESSMENTS OF \$500.00 AND A TAX LEVY OF TWO (2) MILLS FOR EACH INDIVIDUAL PARCEL OF LAND PER YEAR; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR THE MAILING OF THIS RESOLUTION; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission passed the Original Intent Resolution No. 10R-12-245, which declared the intent to impose non-ad valorem special assessments to the Isles of Inverrary Safe Neighborhood Improvement District area on the annual tax bill on behalf of the Safe Neighborhood Improvement District in the maximum amount of \$500.00 per individual parcel of land per year and 2 mills ad valorem tax levy; and

WHEREAS, Resolution No. 11R-08-130 provided the estimated non-ad valorem special assessment rate for Fiscal Year 2012 and proposed to authorize the initial imposition of the non-ad valorem special assessments to the designated District Area; and

WHEREAS, the City Commission held a duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of Resolution No. 11R09-166 on September 14, 2011 and the passage of the Ordinance No. 11O-09-161 on September 28, 2011; and

WHEREAS, Resolution No. 12R-07-167 passed at a public meeting on July 31, 2012 and provided the estimated non-ad valorem special assessment rate for Fiscal Year 2013 and proposed to re-impose the non-ad valorem special assessments to the designated District Area; and

WHEREAS, the City Commission held duly advertised public hearings regarding the re-imposition of this special assessment prior to the actual adoption of the Resolution No. 12R-09-193 on September 12, 2012 and the Ordinance No. 12O-09-137 on September 28, 2012; and

WHEREAS, the Isles of Inverrary Safe Neighborhood Improvement District Advisory Council recommended and approved the estimated non-ad valorem special assessment rate for

Fiscal Year 2014, which was subsequently approved by the Isles of Inverrary Safe Neighborhood Improvement District Board of Directors via Resolution No. 2013-IR-18; and

WHEREAS, Resolution No. 13R-07-149 passed at a public meeting on July 24, 2013 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2014 as recommended by the Isles of Inverrary Safe Neighborhood Improvement District Advisory Council and as approved by the Isles of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution 13R-07-140 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the re-imposition of this special assessment prior to the actual adoption of the Resolution on September 12, 2013 and the Ordinance on September 26, 2013; and

WHEREAS, this Resolution No. 14R-07-162 passed at a public meeting on July 21, 2014 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2015 as recommended by the Isles of Inverrary Safe Neighborhood Improvement District Advisory Council and as approved by the Isles of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution 14R-07-162 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the re-imposition of the special assessment prior to the actual adoption of the Resolution on September 15, 2014 and the Ordinance on September 29, 2014; and

WHEREAS, Resolution No. 15R-07-162 passed at the public meeting on July 13, 2015 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2016 as recommended by the Isles of Inverrary Safe Neighborhood Improvement District Advisory Council and as approved by the Isles of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 15R-07-162 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the re-imposition of this special assessment prior to the actual adoption of the Resolution on September 11, 2015 and the Ordinance on September 21, 2015; and

WHEREAS, this Resolution No. 16R-07-143 passed at the public meeting on July 11, 2016 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2017 as recommended by the Isles of Inverrary Safe Neighborhood Improvement District Advisory Council and as approved by the Isles of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 16R-07-143 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the re-imposition of this special assessment prior to the actual adoption of the Resolution on September 14, 2016 and the Ordinance on September 28, 2016; and

WHEREAS, this Resolution No. 17R-07-175 passed at the public meeting on July 10, 2017 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2018 as recommended by the Isles of Inverrary Safe Neighborhood Improvement District Advisory Council and as approved by the Isles of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, this Resolution authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the re-imposition of this special assessment prior to the actual adoption of the Resolution on September 13, 2017 and the Ordinance on September 25, 2017; and

WHEREAS, Resolution No. 18R-07-151 was considered at the public meeting on July 10, 2018 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2019 as recommended by the Isles of Inverrary Safe Neighborhood Improvement District Advisory Council and as approved by the Isles of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 18R-07-151 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the re-imposition of this special assessment prior to the actual adoption of the Resolution on September 12, 2018 and the Ordinance on September 26, 2018; and

WHEREAS, Resolution No. 19R-07-140 was considered at the public meeting on July 9, 2019 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2020. There was no quorum of the Isles of Inverrary Safe Neighborhood Improvement District

Advisory Council that year and as such it recommended that there was no non-ad valorem special assessments and no tax levy that year; and

WHEREAS, that Resolution authorized that no non-ad valorem special assessments and no tax levy be assessed for Fiscal Year 2020; and

WHEREAS, the City Commission held duly advertised public hearings regarding the re-imposition of any special assessments prior to the actual adoption of the Resolution on September 12, 2019 and the Ordinance on September 26, 2019; and

WHEREAS, Resolution No. 20R-07-139 was considered at the public meeting on July 14, 2020 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2021, as recommended by the Isles of Inverrary Safe Neighborhood Improvement District Advisory Council and as approved by the Isles of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution 20R-07-139 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District for Fiscal Year 2021; and

WHEREAS, the City Commission held duly advertised public hearings regarding the re-imposition of any special assessments prior to the actual adoption of the Resolution on September 14, 2020 and the Ordinance on September 28, 2020; and

WHEREAS, Resolution No. 21R-07-151 was considered at the public meeting on July 13, 2021 to approve the estimated non-ad valorem special assessment rates for Fiscal Year 2022, as recommended by the Isles of Inverrary Safe Neighborhood Improvement District Advisory Council and as approved by the Isles of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 21R-07-151 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District for Fiscal Year 2022; and

WHEREAS, the City Commission held duly advertised public hearings regarding the re-imposition of any special assessments prior to the actual adoption of the Resolution on September 13, 2021 and the Ordinance on September 27, 2021; and

WHEREAS, Resolution No. 22R-07-146 was considered at the public meeting on July 12, 2022 to approve the estimated non-ad valorem special assessment rates for Fiscal Year 2023, as recommended by the Isles of Inverrary Safe Neighborhood Improvement District Advisory Council and as approved by the Isles of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, that Resolution authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District for Fiscal Year 2023; and

WHEREAS, the City Commission held duly advertised public hearings regarding the re-imposition of any special assessments prior to the actual adoption of the Resolution on September 14, 2022 and the Ordinance on September 28, 2022; and

WHEREAS, Resolution No. 23R-07-189 was adopted at the public meeting on July 11, 2023 to approve the estimated non-ad valorem special assessment rates for Fiscal Year 2024, as recommended by the Isles of Inverrary Safe Neighborhood Improvement District Advisory Council and as approved by the Isles of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 23R-07-189 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District for Fiscal Year 2024; and

WHEREAS, the City Commission was held duly advertised public hearings regarding the re-imposition of any special assessments prior to the actual adoption of the Resolution on September 14, 2023 and the Ordinance on September 28, 2023; and

WHEREAS, Resolution No. 24R-07-147 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District for Fiscal Year 2024; and

WHEREAS, the City Commission was held duly advertised public hearings regarding the re-imposition of any special assessments prior to the actual adoption of the Resolution on September 12, 2024 and the Ordinance on September 26, 2024; and

WHEREAS, Resolution No. 25R-07-137 was adopted at the public meeting on July 15, 2025 to approve the estimated non-ad valorem special assessment rates for Fiscal Year 2026, as recommended by the Isles of Inverrary Safe Neighborhood Improvement District Advisory Council and as approved by the Isles of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, this Resolution authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District for Fiscal Year 2026; and

WHEREAS, the City Commission held a duly advertised public hearings regarding the re-imposition of any special assessments prior to the actual adoption of the Resolution on September 12, 2025 and the Ordinance on September 29, 2025; and

WHEREAS, Resolution No. 26R-07-128 will be considered at the public meeting on July 14, 2026 to approve the estimated non-ad valorem special assessment rates for Fiscal Year 2027, as recommended by the Isles of Inverrary Safe Neighborhood Improvement District Advisory Council and as approved by the Isles of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, this Resolution authorizes the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District for Fiscal Year 2027; and

WHEREAS, the City Commission will hold duly advertised public hearings regarding the re-imposition of any special assessments prior to the actual adoption of the Resolution on September 14, 2026.

NOW THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA:

SECTION 1. That commencing with the Fiscal Year beginning on October 1, 2026, and with the tax statement mailed for such Fiscal Year, the City of Lauderhill will use the uniform method of collecting non-ad valorem assessments authorized in Section 197.3632 of the Florida Statutes, as amended, for collecting non-ad valorem assessments for the actual costs and expenses associated with the Isles of Inverrary Safe Neighborhood Improvement District only for the designated District Area on behalf of the Safe Neighborhood Improvement District. Such non-ad valorem assessments shall be imposed and levied within the incorporated area of the City of Lauderhill only to the designated District Area on their annual tax bill. Any and all delinquent amounts owed for such services rendered from unpaid prior billing will appear on the tax bill as a lump sum due, if applicable. A map and/or legal description of the area subject to this assessment is attached hereto as Exhibit "A" and incorporated herein by reference thereto.

SECTION 2. The City of Lauderhill hereby approves the recommended special assessments be made to the Isles of Inverrary Safe Neighborhood Improvement District for Fiscal Year 2026, as recommended and approved by the Advisory Council. The estimated non-ad valorem rates to be assessed are \$500.00 non-ad valorem special assessments and a tax levy of two (2) mills. These estimated rates were fully disclosed at the public meeting on July 14, 2026.

SECTION 3. The City Manager is hereby directed to prepare, or cause to be prepared, an Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Florida Statutes. The Assessment Roll shall include all Tax Parcels within the Property Use Categories. The assessment for each parcel will be billed through the Broward County Property Appraiser's Office, via the Ad Valorem Tax Bill and collected through the Broward County Revenue Collections Division, as authorized by Florida Statutes, Section 197.3632. The Florida Statutes require the disclosure to owners, that "failure to pay the assessments will cause a Tax Certificate to be issued against the property, which may result in the loss of title."

SECTION 4. There is hereby established a public hearing to be held at 5:50 p.m. on September 14, 2026, in City Commission Chambers of City Hall, 5581 West Oakland Park Boulevard, Lauderdale, Florida, at which time the City Commission will receive and consider any comments on the Isles of Inverrary Safe Neighborhood Improvement District Assessments from the public and affected property owners and consider imposing these Assessments for the Fiscal Year beginning October 1, 2026 on behalf of the Isles of Inverrary Safe Neighborhood Improvement District and collecting such assessments on the same bill as ad valorem taxes.

SECTION 5. The City published a notice of the public hearing authorized by Section 4 of this Preliminary Rate Resolution in the manner and time provided in the Florida Statutes, a copy of which is on file with the city clerk's office.

SECTION 6. Pursuant to section 200.069(13)(a), Florida Statutes, and with agreement of the Property Appraiser, the City has elected to combine notice of the public hearing authorized by Section 4 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069(13)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of re-imposing the Isles of Inverrary Safe Neighborhood Improvement District Assessments for the Fiscal Year beginning October 1, 2026. All first class mailed notices will be mailed timely consistent with all statutory requirements.

SECTION 7. Upon adoption, the City Clerk is hereby directed to send a certified copy of this Resolution confirming the preliminary estimate of the non-ad valorem assessment rate for the Isles of Inverrary Safe Neighborhood Improvement District to the Broward County Property Appraiser by August 4, 2026.

SECTION 8. This Resolution shall take effect immediately upon its passage and adoption.

DATED this _____ day of _____, 2026.

PASSED AND ADOPTED on first reading this _____ day of _____, 2026.

DENISE D. GRANT
PRESIDING OFFICER

ATTEST:

ANDREA M ANDERSON, MMC
CITY CLERK

MOTION
SECOND

R. CAMPBELL
M. DUNN
D. GRANT
J. HODGSON
S. MARTIN

Approved as to Form

Hans Ottinot
City Attorney